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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAY 12 2006

In re application: **Bauchot et al.**

§ Group Art Unit: 2176

§

§

Serial No.: 09/838,420

§ Examiner: **Stevens, Robert**

§

Filed: April 19, 2001

§ Attorney Docket No.: **FR920000032US1**

§

For: **Method and System in an
Electronic Spreadsheet for Managing
and Handling User-Defined Options**

§ Customer No. 50170

§

Certificate of Transmission Under 37 C.F.R. § 1.8(a)

I hereby certify this correspondence is being transmitted via facsimile to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, facsimile number (571) 273-8300, on May 12, 2006.

By:


Rebecca Clayton**RESPONSE TO DECISION ON APPEAL**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

In response to the Decision on Appeal mailed March 15, 2006, Applicants respectfully request re-opening of the prosecution of this application. Please amend the above-identified application as follows:

Listing of Claims begins on page 2 of this paper.

Remarks begin on page 9 of this paper.